

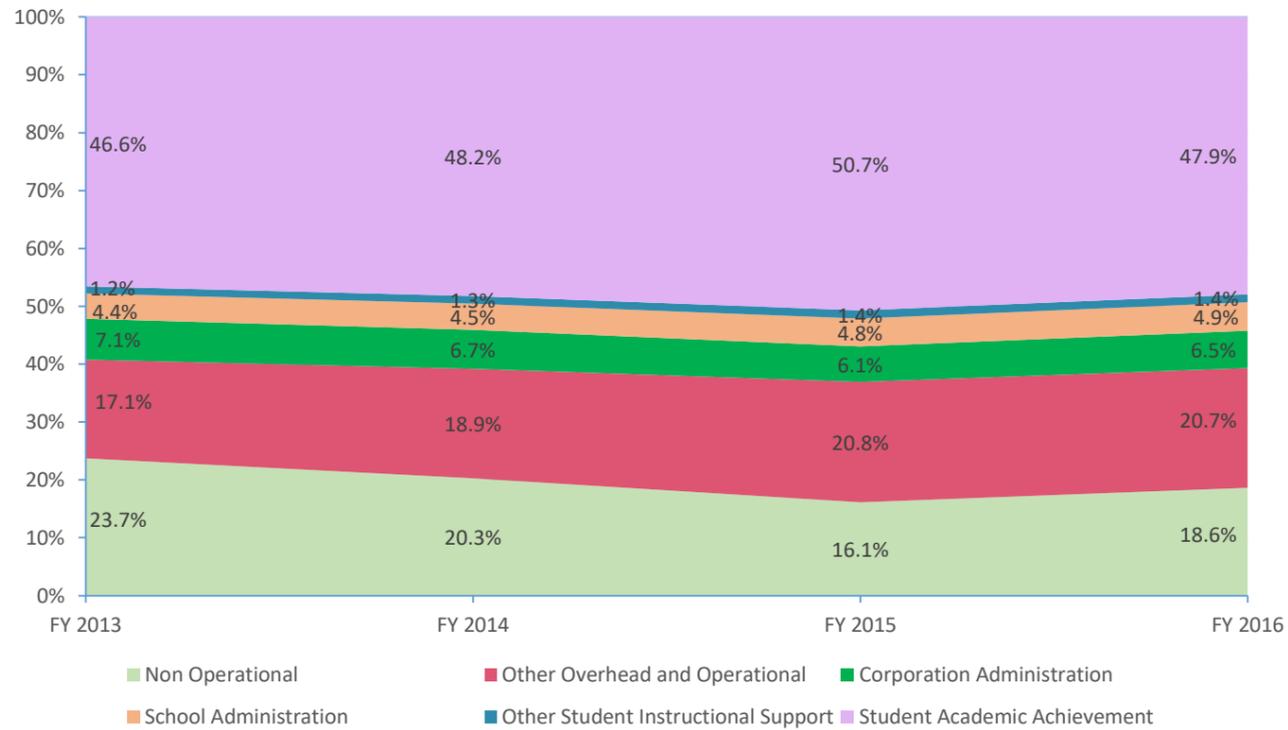
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Shenandoah School Corporation (3435)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,404,048	50.8%	\$6,425,554	51.2%	\$6,476,700	46.6%	\$6,488,138	48.2%	\$6,139,932	50.7%	\$6,103,814	47.9%
Student Instructional Support	\$917,546	7.3%	\$722,702	5.8%	\$779,066	5.6%	\$785,841	5.8%	\$754,481	6.2%	\$800,446	6.3%
<b>Total</b>	<b>\$7,321,594</b>	<b>58.0%</b>	<b>\$7,148,256</b>	<b>57.0%</b>	<b>\$7,255,766</b>	<b>52.2%</b>	<b>\$7,273,979</b>	<b>54.1%</b>	<b>\$6,894,413</b>	<b>56.9%</b>	<b>\$6,904,261</b>	<b>54.2%</b>

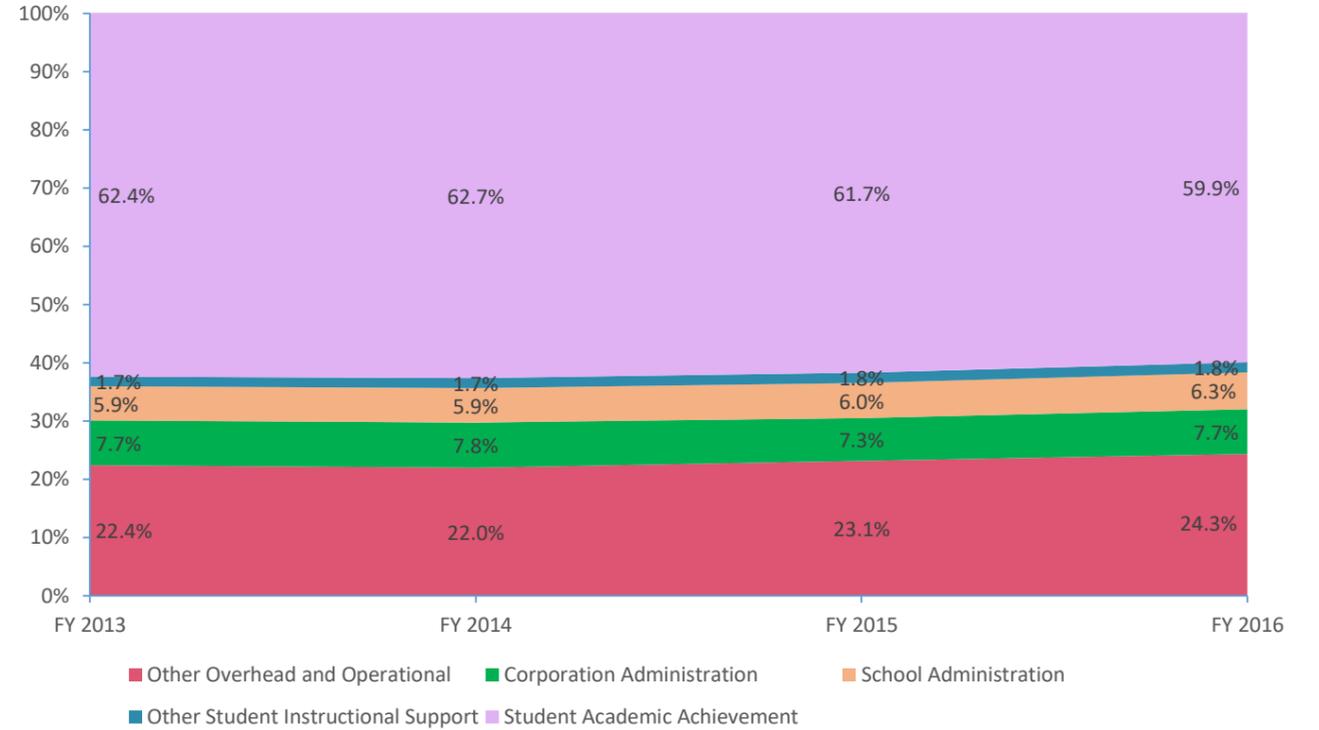
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,919,803	23.1%	\$3,422,474	27.3%	\$3,355,905	24.1%	\$3,451,883	25.7%	\$3,261,024	26.9%	\$3,456,871	27.1%
Non Operational	\$2,375,908	18.8%	\$1,974,045	15.7%	\$3,300,912	23.7%	\$2,727,435	20.3%	\$1,953,011	16.1%	\$2,372,440	18.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,295,711</b>	<b>42.0%</b>	<b>\$5,396,520</b>	<b>43.0%</b>	<b>\$6,656,818</b>	<b>47.8%</b>	<b>\$6,179,318</b>	<b>45.9%</b>	<b>\$5,214,035</b>	<b>43.1%</b>	<b>\$5,829,311</b>	<b>45.8%</b>

<b>Grand Total</b>	<b>\$12,617,304</b>	<b>\$12,544,776</b>	<b>\$13,912,584</b>	<b>\$13,453,297</b>	<b>\$12,108,448</b>	<b>\$12,733,572</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$27,297	\$243,561	\$215,341	NA	688.9%	-11.6%
11100	Regular Programs	Elementary	\$1,358,799	\$1,997,387	\$1,894,736	\$1,873,999	37.9%	-6.2%	-1.1%
11200	Regular Programs	Middle/Junior High	\$772,790	\$1,204,079	\$1,110,023	\$1,143,102	47.9%	-5.1%	3.0%
11300	Regular Programs	High School	\$943,674	\$1,476,300	\$1,319,691	\$1,414,444	49.9%	-4.2%	7.2%
11420	Regular Programs	Vocational Education - Agriculture B	\$118,646	\$122,267	\$81,013	\$87,135	-26.6%	-28.7%	7.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$82,705	\$101,470	\$86,451	\$87,420	5.7%	-13.8%	1.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,358	\$34,364	\$33,529	\$30,509	128.4%	-11.2%	-9.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$23,051	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$221,003	\$255,713	NA	NA	15.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$1,651	\$0	\$0	NA	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$310	\$8,278	\$10,160	\$8,229	2554.5%	-0.6%	-19.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$35,837	\$42,125	\$56,770	\$57,353	60.0%	36.1%	1.0%
12610	Special Programs	Learning Disability	\$0	\$0	\$32,924	\$34,248	NA	NA	4.0%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$40,822	\$45,253	NA	NA	10.9%
12900	Special Programs	Other Special Programs	\$9,369	\$11,178	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$3,432	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$6,547	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$24,280	\$26,914	\$14,667	\$8,718	-64.1%	-67.6%	-40.6%
16100	Remediation	Remediation Testing	\$48,734	\$47,019	\$4,268	\$1,482	-97.0%	-96.8%	-65.3%
16200	Remediation	Preventive Remediation	\$1,252	\$6,910	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$101,594	\$120,464	\$478,081	\$131,455	29.4%	9.1%	-72.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$761,410	\$834,038	\$116,733	\$335,467	-55.9%	-59.8%	187.4%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$32,622	\$21,205	NA	NA	-35.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$49,803	\$5,637	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$4,670	\$23,086	\$34,356	\$17,326	271.0%	-24.9%	-49.6%
22210	Instruction	Library/Media Services - Service Area Direction	\$128,081	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$17,172	\$115,615	\$97,298	\$92,359	437.9%	-20.1%	-5.1%
22230	Instruction	Library/Media Services - Audiovisual	\$4,295	\$1,044	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$141,663	\$120,180	NA	NA	-15.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$29,453	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$4,213	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$124,128	\$201,794	\$89,528	\$99,822	-19.6%	-50.5%	11.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$25	\$2,445	\$31	\$5	-80.3%	-99.8%	-84.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$208,904	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,839,288</b>	<b>\$6,425,554</b>	<b>\$6,139,932</b>	<b>\$6,103,814</b>	<b>26.1%</b>	<b>-5.0%</b>	<b>-0.6%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$29,288	\$31,610	\$32,323	NA	10.4%	2.3%
21210	Students	Guidance Services - Service Area Direction	\$119,081	\$73,904	\$89,076	\$89,998	-24.4%	21.8%	1.0%
21340	Students	Health Services - Nurse Services	\$39,953	\$50,326	\$49,897	\$51,019	27.7%	1.4%	2.2%
21390	Students	Health Services - Other Health Services	\$1,105	\$1,639	\$779	\$1,081	-2.2%	-34.1%	38.8%
24100	School Administration	Office of The Principal	\$472,556	\$567,545	\$577,465	\$620,707	31.4%	9.4%	7.5%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$5,655	\$5,318	NA	NA	-6.0%
<b>Student Instructional Support Total</b>			<b>\$632,694</b>	<b>\$722,702</b>	<b>\$754,481</b>	<b>\$800,446</b>	<b>26.5%</b>	<b>10.8%</b>	<b>6.1%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23150	General Administration	Board of Education - Legal Services	\$10,579	\$11,003	\$7,635	\$16,556	56.5%	50.5%	116.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,793	\$0	\$0	\$0	-100.0%	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$241,790	\$793,532	\$670,935	\$721,363	198.3%	-9.1%	7.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$188	\$0	\$0	\$0	-100.0%	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,405	\$5,350	\$1,325	\$1,437	-57.8%	-73.1%	8.5%
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$1,955	\$0	\$0	NA	-100.0%	NA

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					2006 to 2016	2009 to 2016	2015 to 2016		
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,498	\$2,924	\$1,358	\$503	-66.4%	-82.8%	-62.9%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$150	\$0	\$38	NA	-75.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$229	\$11,642	\$14,781	NA	6343.9%	27.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$67	\$92	\$5,308	\$8,992	13321.1%	9649.7%	69.4%
25196	Central Services	Fiscal Services - Other - Cash Change	\$380	\$808	\$500	\$325	-14.5%	-59.8%	-35.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,309	\$367	\$421	NA	-67.8%	14.7%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$84,326	\$10,062	\$0	\$0	-100.0%	-100.0%	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$12,178	\$1,654	\$0	NA	-100.0%	-100.0%
25750	Central Services	Personnel Services - Health Services	\$320	\$137	\$0	\$1,254	291.7%	815.2%	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$13,320	\$21,954	\$28,431	NA	113.4%	29.5%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$7,814	\$18,372	NA	NA	135.1%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$758	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$17,276	\$0	\$84	NA	-99.5%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$4,738	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$30,680	\$85,649	\$86,033	\$94,148	206.9%	9.9%	9.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$701,775	\$943,435	\$616,765	\$704,834	0.4%	-25.3%	14.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$46,891	\$56,683	\$85,181	\$91,413	94.9%	61.3%	7.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$123,296	\$89	\$884	\$1,571	-98.7%	1664.9%	77.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,368	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$1,265	\$1,304	\$1,373	\$963	-23.9%	-26.1%	-29.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$0	\$119,422	NA	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$134,470	\$75,441	\$124,307	\$187,591	39.5%	148.7%	50.9%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$1,047	\$3,970	\$4,089	\$5,060	383.3%	27.5%	23.7%
27010	Student Transportation	Service Area Direction	\$36,518	\$0	\$55,263	\$58,525	60.3%	NA	5.9%
27100	Student Transportation	Vehicle Operation	\$112,406	\$173,921	\$218,908	\$296,243	163.5%	70.3%	35.3%
27200	Student Transportation	Monitoring Services	\$22,993	\$35,227	\$32,712	\$34,429	49.7%	-2.3%	5.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$66,656	\$89,993	\$110,357	\$149,413	124.2%	66.0%	35.4%
27400	Student Transportation	Purchase of School Buses	\$69,739	\$179,751	\$208,814	\$85,574	22.7%	-52.4%	-59.0%
27500	Student Transportation	Insurance on Buses	\$4,185	\$0	\$34	\$199	-95.2%	NA	485.3%
27700	Student Transportation	Contracted Transportation Services	\$500,632	\$418,832	\$279,566	\$155,680	-68.9%	-62.8%	-44.3%
27900	Student Transportation	Other Student Transportation Services	\$3,691	\$16,645	\$13,283	\$49,727	1247.2%	198.7%	274.4%
27910	Student Transportation	Bus Driver Training	\$0	\$1,603	\$1,042	\$1,540	NA	-3.9%	47.8%
31100	Food Services Operations	Service Area Direction	\$0	\$29,286	\$21,243	\$12,923	NA	-55.9%	-39.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$154,383	\$173,488	\$312,355	\$239,492	55.1%	38.0%	-23.3%
31400	Food Services Operations	Food Purchases	\$201,732	\$246,982	\$323,867	\$325,792	61.5%	31.9%	0.6%
31900	Food Services Operations	Other Food Services	\$25,513	\$8,327	\$23,691	\$19,011	-25.5%	128.3%	-19.8%
<b>Overhead and Operational Total</b>			<b>\$2,598,322</b>	<b>\$3,422,474</b>	<b>\$3,261,024</b>	<b>\$3,456,871</b>	<b>33.0%</b>	<b>1.0%</b>	<b>6.0%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$900	\$1,200	\$1,400	\$1,000	11.1%	-16.7%	-28.6%
33400	Category not Specified	Athletic Coaches	\$135,953	\$155,083	\$167,317	\$161,571	18.8%	4.2%	-3.4%
33990	Other Community Services	Other	\$224	\$200	\$240	\$234	4.7%	17.1%	-2.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$188,586	\$0	\$99,091	\$100,000	-47.0%	NA	0.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$125,000	\$251,349	\$502,698	NA	302.2%	100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$20,266	\$2,580	\$0	\$27,514	35.8%	966.5%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$14,916	\$16,115	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$155,545	\$134,434	\$102,063	\$176,448	13.4%	31.3%	72.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$1,959	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$160,000	\$1,155,000	\$955,250	\$1,217,605	661.0%	5.4%	27.5%
52100	Interest on Debt	Bonds	\$191,010	\$280,894	\$307,384	\$102,118	-46.5%	-63.6%	-66.8%
52500	Interest on Debt	Bond Anticipation Notes	\$7,692	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,435,891	\$0	\$0	\$0	-100.0%	NA	NA
53200	Lease Rental	Equipment-Principal	\$0	\$23,540	\$17,856	\$18,692	NA	-20.6%	4.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$80,000	\$41,562	\$55,510	NA	-30.6%	33.6%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$9,500	\$9,049	NA	NA	-4.8%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
<b>Non Operational Total</b>	<b>\$2,312,941</b>	<b>\$1,974,045</b>	<b>\$1,953,011</b>	<b>\$2,372,440</b>	<b>2.6%</b>	<b>20.2%</b>	<b>21.5%</b>
<b>Prorated by Fund</b>							
26491 - SAA NA PERF - 2007 Account Code	\$38,852	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$5,394	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$14,330	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,205	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$242,871	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$43,766	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$61,652	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$9,608	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,042,216	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$191,951	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$208,420	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$42,595	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$240,821	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$43,741	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$37,078	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$9,559	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,234,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>